

PROGRAM BUDGET

DESCRIPTION	TOTAL BUDGET (A)	ADMINISTRATIVE (B)	PROGRAM (C)	YS FUNDING REQUEST (D)	MATCH (E)
SALARIES & FRINGES:					
Personnel Salaries	\$ -				
Fringe Benefits	\$ -				
Total Salaries & Fringes	\$ -	\$ -	\$ -	\$ -	\$ -
PERSONNEL TRAVEL:					
Client Transportation	\$ -				
Field Travel	\$ -				
Administrative	\$ -				
Conferences/Training	\$ -				
Total Personnel Travel	\$ -	\$ -	\$ -	\$ -	\$ -
OPERATING SERVICES:					
Printing	\$ -				
Insurance	\$ -				
Maintenance – Auto	\$ -				
Maintenance – Other	\$ -				
Rental – Building	\$ -				
Rental - Other	\$ -				
Dues & Subscriptions	\$ -				
Postage	\$ -				
Telephone	\$ -				
Utilities	\$ -				
Other Operating Services	\$ -				
Total Operating Services	\$ -	\$ -	\$ -	\$ -	\$ -
OPERATING SUPPLIES:					
Office Supplies	\$ -				
Medical Supplies	\$ -				
Food	\$ -				
Automotive Supplies	\$ -				
Maintenance Supplies	\$ -				
Household Supplies	\$ -				
Youth/Offender Personal	\$ -				
Other Supplies	\$ -				
Total Operating Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
PROFESSIONAL SERVICES:					
Counseling	\$ -				
Accounting & Auditing	\$ -				
Medical	\$ -				
Consulting	\$ -				
Legal	\$ -				
Other Professional Services	\$ -				
Total Professional	\$ -	\$ -	\$ -	\$ -	\$ -
ACQUISITIONS:					
Equipment	\$ -				
Other	\$ -				
Total Acquisitions	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER EXPENSE					
TOTAL BUDGET	\$ -	\$ -	\$ -	\$ -	\$ -

The Program Budget and Budget Narrative should include only those items related to this program. The budget provided must correspond to the period funded. The budget will be used to calculate the per diem and/or rate of reimbursement. The form above is an imbedded Excel worksheet. Double click on it to complete. Subtotals and totals are automatically calculated and protected.

COLUMNS

- A Budget: the entire amount allotted to this program regardless of source of funding. This field is automatically calculated.
- B Administrative: the expenses associated with the managerial functions of the program. This will not include any expense associated with direct service delivery to youth/families. Typically these expenses will not fluctuate based on the number of youth/families served.
- C Programmatic: expenses associated with direct service delivery.
- D YS Funding Request: the total amount requested from YS for this program.
- E Match: Resources, whether in-kind or cash contributed by the applicant may be used as Match. This amount must equal 25% of the YS Funding Request. This amount may not include state or federal funding or funding used to match another state or federal grant. Columns B and C should equal A. Columns D and E should equal A.

BUDGET NARRATIVE

A FULL Explanation should be provided for each category in the Program Budget.

- On a separate sheet provide information for each category listed on the budget form.
- All expenses must be described in the budget narrative and quantified on the budget form. **A full explanation must be given of each category detailing the goods/services used to derive the estimated expenses on the budget form.** This explanation must include the item procured, recipient of the item, purpose of the item in further program objectives as well as indication if the item is a one-time expense. (Budget must be inclusive of all income and expenses that will be incurred during the program.)
- Any deviation from the approved budget must have YS written approval **prior to incurring the expense**. Deviation may require a contract amendment.
- Expenditures not in your approved budget or over your budgeted amount will be disallowed, if prior approval has not been obtained.

- Provide each source and amount of “Match” for this program in your narrative. For example: Entergy utility bill for office space paid by Parish Council at \$100.00 X 10 months =\$1,000 Match.
- All expenses must be pro-rated for this program. Expenses incurred outside the dates of the contract awarded are not reimbursable.
- All expenses must be reasonable and necessary and may not include expenses incurred outside the start and end dates of the contract or retroactive pay increases.

The following instructions are to be used to determine which expenses to allocate in each category on the budget form and to compose the budget narrative.

SALARIES

1. List the name(s), position(s), total salary, percentage of compensation allotted to YS funding and match, and full/part-time status of staff actually working on this program in the narrative. Funds may not be used to supplant positions that are already funded.
2. Time and attendance records must be current, maintained for a minimum of 3 years and are subject to audit.

FRINGE BENEFITS

1. Provide only the employer’s share for funded salaries.
2. Fringe benefits may not exceed 25% of the total salary.
3. Fringe benefits may only be paid for staff listed in the above salary section.
4. The rate or expense used for calculation must be shown for each type:
 - a. Social Security (FICA): 6.2%
 - b. Medicare: 1.45%
 - c. Health/Life Insurance
 - d. Workers’ Compensation
 - e. Unemployment
 - f. Public/Private Retirement
 - g. Liability/Malpractice Insurance (if part of an employee benefit package)

TRAVEL/TRAINING

1. Travel should indicate the individuals, purpose and itemized listing of travel costs (i.e., destination, mileage rate, meals, registration, etc).

2. Travel funded by YS must be in accordance with Division of Administration, Policy and Procedure Memorandum 49. The State Travel Regulations include allowable travel rates of reimbursements and may be accessed at <http://www.doa.louisiana.gov/osp/travel/travelpolicy/travelguide.pdf>.
3. Only actual travel expenses are reimbursable. Expenses for each event must be documented on a separate FACS BA-12 Travel Expense Account form (see <http://www.doa.louisiana.gov/osp/travel/forms/trvlexp.pdf>).

OPERATING SERVICES

1. Maintenance and/or rental agreements should individually list the items and period covered.
2. The expense associated with services needed to operate the program. This may include, but is not limited to the following:
 - a. Telephone/Cellular/Internet service.
 - b. Advertising
 - c. Rent
 - d. Insurance
 - e. Subscriptions
 - f. Maintenance/Service Agreement
 - g. Postage
 - h. Utilities
 - i. Laboratory
 - j. Repairs
 - k. Printing*

*All printed material must bear a prominent statement: "This public document was printed at a total expense of \$_____. (Number copies were published in this (Number) printing at an expense of \$_____. The total expense of all printing of this document, including reprints, is \$_____. This document was produced by (Printer's Name) for the Office of Youth Development, 7919 Independence Blvd., Baton Rouge, LA 70806. It was printed in accordance with standards for printing by state agencies established pursuant to R.S. 43:31."

OPERATING SUPPLIES

1. Supply items are consumable and have a life expectancy less than one year. This may include but is not limited to the following items:
 - a. Office materials
 - b. Food/Refreshments
 - c. Medical/Dental/Pharmaceutical items
 - d. Clothing

- e. Education/Recreational materials
- f. Maintenance items
- g. Automotive materials

PROFESSIONAL SERVICES

1. Professional Services may include legal, consulting, counseling services procured from contractors, or accounting.
2. All professional services should list the service provider name and title, description of the services provided, rate of payment and the annual dollar amount of each contract/agreement.

ACQUISITIONS

A listing of the acquisitions/equipment should include a description of each item, purpose within the program and its acquisition cost.

OTHER

Other expenses should list the type, purpose, method of computation, quantity, etc.

Additional information regarding budget categories may be found at:

<http://www.doa.louisiana.gov/OSRAP/library/Publications/revisedandrereleasedppm/CHAP13.pdf>

PERFORMANCE

1. Performance Measures:

- (1) Number of youth served by the program
- (2) Number and percent of youth who successfully complete the program
- (3) Number and percent of youth who required court intervention while in the program
- (4) Number and percent of youth who report benefiting from the program as evidenced by satisfaction surveys
- (5) Number and percent of families who report benefiting from the program as evidenced by satisfaction surveys

These performance measures will be reported by the 10th of each month following date of service.

2. Outcomes Measures:

- (1) Number and percent of youth who demonstrate increased knowledge of pro-social behavior/attitudes as evidenced by pre and post testing
- (2) Number and percent of youth who did not have formal contact with the Juvenile Justice System while attending the program.
- (3) Number and percent of youth who did not enter the Juvenile Justice System for 6, 12, and 18 months following successful completion of the program

The program's overall performance and outcomes measures will be submitted via an annual report due within 30 days of the end of the contract year.